

**OFFICE OF THE UNITED STATES TRUSTEE  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION  
CHAPTER 11 GUIDELINES**

**Richmond Division  
Office of the United States Trustee  
701 East Broad Street – Suite 4304  
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**1. GENERAL REQUIREMENTS**

- a. Copies: File with the clerk of the bankruptcy court an original of all papers, including reports. One copy of all papers must be served on the appropriate U.S. Trustee’s office and the creditors’ committee, if one has been appointed, by serving the committee’s attorney or chairman.
- b. Change of Address: The debtor must immediately provide written notice to the clerk of the bankruptcy court and the U.S. Trustee’s office of any change of address or telephone number.

**2. OPERATING RULES**

You may operate your business in its ordinary course. The following exceptions require that a bankruptcy court order be entered before you can:

- a. Use “cash collateral” (cash, receivables, proceeds subject to liens). (Bankruptcy Code section 363; Bankruptcy Rule 4001).
- b. Employ or compensate an attorney, accountant, or any other professional, including one hired before the filing of the petition. (See Bankruptcy Code sections 327 and 330 and Bankruptcy Rule 2014).
- c. Pay pre-petition wages.
- d. Pay any other unsecured pre-petition debt.

**3. OTHER ADMINISTRATIVE REQUIREMENTS**

- a. Banking: You have 15 days from the petition date to close out old accounts, open new “debtor-in-possession” accounts, and file your depository report. The debtor must ensure that all accounts are deposited at an authorized depository that is at least FDIC insured and has agreed to the collateralization requirements of the UST. After that the debtor

should watch that estate funds do not exceed the insured or collateralization limits of that approved depository. (See attached list of “approved” depositories).

- b. Insurance: You must maintain appropriate insurance coverage and provide a report of insurance to the U.S. Trustee’s office within 15 days of the filing of the petition. (Report of Insurance Form attached).
- c. Monthly Operating Reports: Reports on your financial results are required the 30th of every month for the preceding month. Bankruptcy Code §704(8) and Bankruptcy Code Rule 2015. (Monthly operating Report forms attached).
- d. Quarterly Fees: For every calendar quarter, or part of a quarter, the case stays in chapter 11, a fee based on disbursements must be paid to the U.S. Trustee. The fee is due within 30 days after the end of the calendar quarterly in accordance with 28 U.S.C. §1930(a)(6).
- e. Post-petition Tax Obligations: Pay post-petition federal payroll taxes timely. Pay state and local taxes timely as well. File all required tax returns timely.

All of the above requirements are contained within the Consent Order Conditioning Rights of Debtors in Possession which is required for all debtors operating in the Eastern District of Virginia. Failure to comply with the terms of the order or these guidelines may result in the filing of a motion to convert or dismiss or other sanctions by the U.S. Trustee.

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**ATTACHMENTS**

Approved Depositories

Deposit Report\*

Insurance Report\*

Debtor-in-Possession Report\*

Monthly Operating Reports

Disclosure of Intent to Use Taxpayer Identifying Number

\*Must be provided within fifteen (15) days from petition date.

## **1. BOOK AND RECORDS**

The books and records of the debtor must be closed out as of the filing date of the petition and new books and records opened immediately covering the post-petition period of the debtor in possession. The debtor must keep proper records of the debtor's earnings, expenses, receipts, disbursements, and all obligations incurred and transactions made in the operation of the business and in the management, preservation and protection of the debtor's property.

## **2. BANK ACCOUNTS AND DEPOSIT REQUIREMENTS**

It is imperative that a Chapter 11 debtor immediately close its old bank accounts and establish a new set of accounts. The date of filing of the case is an important date, if new accounts are not established, the line separating pre-petition and post-petition transactions and obligations may be blurred. In addition, the establishment of separate bank accounts for specific purposes during the Chapter 11 assists the debtor in keeping monies separate and available for their intended designee.

The debtor in possession must immediately close existing bank accounts and establish new bank accounts as of the date of the filing of the bankruptcy case. The three new accounts are:

- (1) A general expense account;
- (2) A payroll account; and
- (3) A taxes/special escrow account. (All funds required to be escrowed under state or federal law shall be deposited in the tax account and may be disbursed only for the purpose for which they are set aside.)

All checks printed for these accounts should indicate "Debtor-in-Possession" or "DIP" clearly on the face. Checks are to be pre-numbered by the bank and should indicate the type of account (e.g. general, payroll, or tax) on the face of the check.

All funds held by the bankruptcy estate must be deposited into an account with a financial institution designated by the U.S. Trustee as an authorized depository. The Debtor in Possession accounts shall not exceed the insured or collateralized limits of that approved depository. You should contact the U.S. Trustee's office to determine whether a financial institution has been approved as a depository for the estate funds.

If the aggregate funds in any one banking institution or depository exceed \$250,000, the U.S. Trustee must be notified. The debtor is responsible for verifying that the depository meets federal requirements by collateralizing deposits in excess of \$250,000 with a bond or pledge of

securities in accordance with Bankruptcy Code §345. The U.S. Trustee may require removal of estate funds from depositories which do not meet the collateralization requirements.

The opening of bank accounts must be reported to the U.S. Trustee on the attached deposit report form no later than fifteen (15) days after the filing of the case.

If the debtor possesses cash collateral, additional and separate cash collateral accounts must be established and maintained in accordance with §363 (c) (4) of the Bankruptcy Code. Debtors may not use cash collateral without the consent of the secured creditor or a court order. See Bankruptcy Code §363 (c) (2).

Any waiver or modification of bank account requirements must be authorized in writing by the Office of the U.S. Trustee, upon request of the debtor, on showing of good cause.

### **3. INSURANCE**

An essential element for adequate protection of a secured creditor's interest in collateral and an unsecured creditor's interest in the equity of any asset is the presence of insurance coverage.

The debtor in possession, within 15 days after filing of the petition, shall provide the U.S. Trustee a Report of Insurance using the attached form. A copy of the insurance policy, binder, or certificate of insurance must be attached to the Report of Insurance. Each policy shall disclose the type and extent of coverage, effective dates, name of insurance carrier and the agent's name, address and telephone number. The debtor must be listed as the insured party and the policy should indicate "Debtor in Possession" on its face. The debtor is responsible for including the address of the U.S. Trustee on the cancellation notice for each policy. This can be accomplished by adding the U.S. Trustee as a "Certificate Holder" or "Notice Party."

Generally, the following types of insurance are required:

- A. General Comprehensive/Public Liability
- B. Casualty Coverage (tangible assets susceptible to loss by fire, weather, theft, vandalism, etc.)
- C. Worker's Compensation Insurance
- D. Vehicle
- E. Product Liability
- F. Other insurance customarily maintained in business in which debtor is engaged

Insurance coverage must be kept current throughout the Chapter 11 case. Additional reports are required each time coverage is renewed, changed or lapses.

#### **4. REPORTING REQUIREMENTS**

##### **MONTHLY OPERATING REPORTS:**

A debtor in possession shall file an original monthly report with the Bankruptcy Court. A copy of each operating report shall be served on the U.S. Trustee. Both the original and the copy shall be filed and served no later than the 30<sup>th</sup> day of each month for operations or financial activity occurring in the preceding calendar month.

Four different monthly operating report forms are attached. The debtor should select the appropriate form depending on whether the debtor operates on an accrual basis, a cash basis, is an individual or has been designated a small business debtor. Any modification of the report form must be authorized in writing by the U.S. Trustee, upon request by the debtor, on showing of good cause. Any financial report form which provides substantially the same amount and quality of information as requested in the attached forms may be authorized for use by the debtor.

##### **REPORTS ON CASES CONVERTED TO CHAPTER 7:**

Pursuant to Fed.R.Bankr.P. 1019(5), the debtor must: 1) within fourteen (14) days after entry of an order converting the case to a case under chapter 7, file a schedule of unpaid debts incurred after commencement of the chapter 11 case, such list to include the name and address of each post-petition creditor; and 2) within 30 days after entry of the order of conversion, file with the court and transmit to the United States Trustee a final report and account. A sample report is attached.

##### **POST CONFIRMATION REPORTING REQUIREMENTS:**

Pursuant to 11 U.S.C. Sec. 1106(a)(7), the debtor should file Post Confirmation Reports...such as are necessary or as the court orders. The U.S. Trustee requests that these reports be filed quarterly for every post-confirmation calendar quarter, including the quarter in which the plan was confirmed and the quarter in which the debtor files its application for final decree. The first report should be for the entire month in which the case was confirmed through the end of the calendar quarter. The final report should include all activity through the date of the application for final decree. The Post Confirmation Quarterly Report is due thirty days after the end of each quarter, except for the final Post-Confirmation Quarterly Report, which should be filed at the same time as the Chapter 11 Final Report and Motion for Final Decree. A copy of the report is attached.

##### **REPORTS OF FINANCIAL INFORMATION ON ENTITIES IN WHICH A CHAPTER 11 ESTATE HOLDS A CONTROLLING OR SUBSTANTIAL INTEREST:**

Pursuant to Bankruptcy Rule 2015.3, in a chapter 11 case a trustee or debtor in possession shall file periodic financial reports of the value, operations, and profitability of

each entity that is not a publically traded corporation or a debtor in a case under title 11, and in which the estate holds a substantial or controlling interest. The reports shall be prepared as prescribed by the appropriate Official Form, and shall be based on the most recent information reasonably available to the trustee or debtor in possession. The first report shall be filed no later than seven days before the first date set for the meeting of creditors. Subsequent reports shall be filed no less frequently than every six months thereafter, until the effective date of the plan or the case is dismissed or converted. The report form can be found on the court's website.

## 5. QUARTERLY FEES

28 U.S.C. § 1930(a)(6) requires that, in addition to the filing fee, a quarterly fee must be paid in all Chapter 11 cases (except small business cases under Subchapter V of chapter 11) to the U.S. Trustee for each quarter, including any fraction of a quarter the debtor is in Chapter 11, until the case is converted or dismissed, or if a plan is confirmed, until such time as the court enters an order closing the case. Currently, the minimum fee per quarter is \$325 and the Maximum fee is \$250,000 per quarter.

### Quarterly Fee Calculation

The quarterly fee is calculated by totaling the reported disbursements for the three-month calendar quarter, or portion thereof, according to the fee schedules shown below. The quarterly fee amount will be estimated if disbursements for all of the months of a calendar quarter that the case is open have not been reported to the United States Trustee. The estimated fee is based on: a) the reported disbursement history, b) the debtor's initial financial data submitted when the case was filed, or c) the United States Trustee's estimate. If there is a disagreement with the estimated quarterly fee noted on the billing statement, then Monthly Operating Reports or actual disbursement reports supporting a different calculation must be filed with the bankruptcy court and served on the United States Trustee office. A minimum fee of \$325.00 is due even if there were no disbursements during a calendar quarter. The fee is not prorated.

The Bankruptcy Judgeship Act of 2017, Pub. L. No. 115-72, temporarily amended the calculation of chapter 11 quarterly fees effective January 1, 2018. Under this amendment, during each of fiscal years 2018 through 2022, if the balance in the United States Trustee System Fund (Fund) as of September 30 of the most recent full fiscal year is less than \$200 million, the quarterly fee payable for a calendar quarter in which disbursements equal or exceed \$1 million shall be the lesser of 1 percent of such disbursements or \$250,000.

The balance in the Fund as of September 30, 2019, was less than \$135 million. Accordingly, the amended chapter 11 quarterly fee schedule below applies for the calendar quarters beginning **October 1, 2019 through September 30, 2020\***.

## QUARTERLY FEE SCHEDULE (Effective Jan. 1, 2018 – Sept. 30, 2020)

[pursuant to 28 U.S.C. §1930(a)(6)]

Disbursement Range	Quarterly Fee
\$0 to \$14,999.99	\$325
\$15,000 to \$74,999.99	\$650
\$75,000 to \$149,999.99	\$975
\$150,000 to \$224,999.99	\$1,625
\$225,000 to \$299,999.99	\$1,950
\$300,000 to \$999,999.99	\$4,875
\$1,000,000 or more	1% of quarterly disbursements <i>or</i> \$250,000, whichever is less

\*Information on the Quarterly Fees applicable to quarters prior to Jan 1, 2018 and subsequent to Sept 30, 2020 (i.e. any updates/changes) can be found at <https://www.justice.gov/ust/chapter-11-quarterly-fees>

### Fee Due Date

Quarterly fees are due no later than one month following the end of each calendar quarter.

Failure to pay quarterly fees may result in the conversion or dismissal of the case. Payment of that quarter's fees and any past due fees and interest, if applicable, must be made before the effective date of a confirmed plan of reorganization and quarterly fees will continue to accrue until entry of the final decree, or until the case is converted or dismissed. Failure to pay these fees may result in a motion by the United States Trustee to dismiss or convert the case to a chapter 7 case.

### Payment Options

A billing statement from the United States Trustee Program is mailed to the debtor or other designated party for each calendar quarter before the payment due date.

#### 1) Online Payments (new):

Chapter 11 quarterly fees may be paid online via electronic funds transfer from a bank account\* at <https://www.pay.gov/public/form/start/672415208>

**\*Important:** pay.gov DOES **NOT** ACCEPT debit cards, credit cards, or any other types of online payments.

#### 2) Payments via Check or Money Order:

Tear off the portion of the statement and a check, made payable to "United States Trustee".

**The address to use to mail quarterly fee payments is:**

United States Trustee Payment Center  
P.O. Box 6200-19  
Portland, OR 97228-6200

***Or for Overnight deliveries:***

*U.S. Bank  
Attn: Government Lockbox – U.S. Trustee Payment Center 6200-19  
17650 N.E. Sandy Blvd  
Portland, OR 97230-5000*

**The addresses shown above are a lockbox at a bank. Do not use these addresses for service of process, correspondence, or any purpose other than paying quarterly fees. Any other correspondence or documents sent to the lockbox other than the payment form will be destroyed.**

**Each quarterly fee must be timely paid. Failure to receive a bill from the Executive Office for United States Trustees does not excuse timely payment. Failure to pay the quarterly fee is cause for conversion or dismissal of the chapter 11 case pursuant to 11 U.S.C. § 1112(b)(4)(K) (for cases filed on or after October 17, 2005) or 11 U.S.C. § 1112(b)(10) (for cases filed before October 17, 2005).**

## **6. CREDITORS' COMMITTEES**

Section 1102 of Title 11 U.S.C. requires the United States Trustee to appoint a creditors' committee composed of unsecured creditors willing to serve. The committee shall be appointed from the list of the 20 largest unsecured creditors submitted with the petition.

Shortly after the filing of the petition, the U.S. Trustee invites several of the debtor's largest unsecured creditors to serve on the unsecured creditors' committee. Potential committee members receive information explaining the duties and responsibilities of the creditors' committee. If a minimum of two creditors respond affirmatively, the U.S. Trustee appoints an unsecured creditors committee, usually of up to seven creditors. The report of selection of the creditors' committee is filed with the Court.

Section 1103(d) of the Bankruptcy Code requires the debtor to meet with the creditors' committee as soon as practicable after the appointment of the committee to transact such business as may be necessary and proper. The committee may use the §341 meeting of creditors or a time immediately after to organize and meet with the debtor.

Section 1102 authorizes the U.S. Trustee to appoint a committee of other creditors of a common type or class if such appointment is necessary to assure their adequate representation. For example, the U.S. Trustee may appoint under certain circumstances a committee of

timeshare holders, limited partners, or bondholders. Request for the appointment or other committees should be addressed to the U.S. Trustee's office.

## **7. PAYMENTS BY DEBTOR IN POSSESSION**

Under 11 U.S.C. §1107 and 1108, a debtor in possession is authorized to continue to operate its business in its normal manner. There are certain kinds of debts and expenses that the debtor is required to pay and which do not necessitate an order from the court. Leave from the court, however, must be sought prior to using funds upon which any perfected security interest may be attached. Unless otherwise ordered by the court or prohibited by the Bankruptcy Code, the debtor-in-possession is authorized to pay from time to time, out of funds available for such purposes the following,:

- (a) All taxes or other governmental assessments incurred since the filing of the petition under Chapter 11 in the operation of the business and in preservation and maintenance of the property and assets of the debtor.
- (b) All proper expenses and obligation incurred in operating the business and preserving and maintaining the property and assets of the estate, including reasonable wages, salaries and compensation to all managers, agents and employees of the business. The debtor may employ, discharge and fix the compensation, salaries and wages for all managers, employees, or agents of the debtor as it deems necessary and advisable for the proper operation of the business and for the management, preservation and protection of the property. The debtor shall not employ any additional personnel, enter into any new contracts for services not in the ordinary course of business without prior notification to any appointed creditors' committee and the U.S. Trustee.
- (c) Obligations for merchandise, supplies and services incurred in the operation of the business and in preservation and maintenance of the property and assets of the debtor since the filing of the petition under Chapter 11;
- (d) Quarterly fee payments to the U.S. Trustee pursuant to 28 U.S.C. §1930(a)(6);
- (e) Payments may be made to secured creditors in some instances. The debtor should consult with counsel concerning payments to secured creditors.

The debtor's inability to pay its ordinary post-petition operating costs as they become due may indicate an inability of the debtor to reorganize.

There are specific prohibitions and restriction against payment of certain debts incurred prior to the filing of the petition without court authorization. The debtor is cautioned to consult with its attorney regarding any payment of pre-petition debts.

Debtors may not use cash collateral without the consent of the secured creditor or a court order. See Bankruptcy Code §363 (c) (2). If the debtor possesses cash collateral, additional and separate cash collateral accounts must be established and maintained in accordance with Section 363 (c) (4) of the Bankruptcy Code.

11 U.S.C. §363(b) requires a debtor to obtain prior court approval for the use, sale and lease of estate property when such use, sale or lease of the estate property is not in the ordinary course of business. The debtor shall serve the U.S. Trustee with a copy of any such application filed with the court.

## **8. EMPLOYMENT AND COMPENSATION OF PROFESSIONAL PERSONS IN CHAPTER 11 CASES**

The debtor may not employ or compensate professional persons including the debtor's attorney, without court approval. See Bankruptcy Code § 326-331, § 503 and §1107.

## **9. LOCAL RULES**

There are local rules and operating orders governing the administration and procedure of the bankruptcy cases in this district. A copy of the current rules may be obtained from the Clerk's Office. Strict adherence to these rules and orders is required by the Court and by the U.S. Trustee.

**APPROVED DEPOSITORIES**  
**Office of the U.S. Trustee – Richmond Division**  
**August 10, 2020**

**Associated Bank**  
**Atlantic Union Bank (formerly Union Bank & Trust)**  
**AXOS (BOFI Federal Bank)**  
**Bank of America (Mega Cases only)**  
**Bank of New York Mellon**  
**BNB Bank**  
**C&F Bank (Citizens and Farmers Bank)**  
**Cadence Bank/Encore Bank**  
**California Republic**  
**Capital One Bank**  
**Citibank, NA**  
**Citizens Bank**  
**Comerica Bank**  
**Congressional Bank**  
**EagleBank / Eagle Bankcorp., Inc.**  
**East West Bank**  
**Fifth Third Bank**  
**First Tennessee Bank**  
**Fulton Bank**  
**HSBC Bank, USA**  
**Indepent Bank (formerly Integrity Bank, SSB)**  
**JP Morgan Chase Bank**  
**M & T Bank**  
**Mobank/ Bank of Kansas City**  
**National Capital Bank of Washington**  
**New York Community Bank**  
**PNC Bank, NA**  
**Pinnacle Bank**  
**Rabobank, NA**  
**Regions Bank**  
**Signature Bank**  
**Truist Bank (formerly SunTrust Bank)**  
**TD Bank, N.A.**  
**Texas Capital Bank**  
**Union Bank of California**  
**Union Bank, NA**  
**United Bank**  
**US Bank**  
**Virginia National Bank**  
**Wells Fargo Bank, N.A.**  
**Zions First National Bank**

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In Re: \_\_\_\_\_

Case No. \_\_\_\_\_

Debtor(s)

**Deposit Report**

A report must be filed for each account or deposit maintained by the debtor(s) trustee.

NAME OF ACCOUNT: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_

NAME OF DEPOSITORY: \_\_\_\_\_

ADDRESS OF DISPOSITORY: \_\_\_\_\_

SIGNATURES: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_

PERSON TO CONTACT: \_\_\_\_\_

TYPE OF ACCOUNT:

- General checking
- Payroll
- Tax/Special Escrow
- Other (Please specify) \_\_\_\_\_

Yes \_\_\_\_\_ No \_\_\_\_\_: The deposit is fully insured or guaranteed by the United States or a department, agency, or instrumentality of the United States, or backed by the full faith and credit of the United States.

The debtor(s) trustee agrees to immediately notify the U.S. Trustee if the aggregate deposits at any one financial institution exceed \$100,000.

Date: \_\_\_\_\_

\_\_\_\_\_  
Debtor/Trustee

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In Re:

Case No.

\_\_\_\_\_

Debtor(s)

**Insurance Report**

A report must be filed for each insurance policy maintained by the debtor/trustee.

INSURANCE COMPANY: \_\_\_\_\_

POLICY NUMBER: \_\_\_\_\_

TYPE OF COVERAGE: \_\_\_\_\_

AMOUNT (LIMITS) OF COVERAGE: \_\_\_\_\_

POLICY TERM:                      From: \_\_\_\_\_                      To: \_\_\_\_\_

NAME, ADDRESS & TELEPHONE  
NUMBER OF LOCAL AGENT: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A copy of the policy, binder or certificate of insurance is attached as Exhibit "A".

The debtor/trustee agrees to maintain this coverage at all times. Further, the debtor/trustee agrees to immediately notify the U.S. Trustee's Office in writing of any change, renewal, or lapse of coverage using this form.

Date: \_\_\_\_\_

\_\_\_\_\_  
Debtor/Trustee

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In Re:

Case No.

Chapter 11

\_\_\_\_\_  
Debtor(s)

**DEBTOR-IN-POSSESSION REPORT  
(ONE TIME FILING)**

The debtor-in-possession (DIP or debtor) captioned above acknowledges receipt of the Chapter 11 Debtor Instructions and Requirement and submits the following report.

**A. Books and Records**

The books and records of the debtor have been closed out as of the date of filing of the petition herein. A new set of books and records has been opened for the debtor-in-possession.

**B. Bank Accounts**

All pre-petition bank accounts have been closed. New accounts have been opened for the debtor-in-possession as follows:

- Operating Account
- Tax Account
- Payroll Account

The accounts are with the following depository: \_\_\_\_\_  
And are insured by FDIC \_\_\_\_\_ Other: \_\_\_\_\_

**C. Proof of Insurance**

The debtor has in force or has ordered the following types of insurance which comprise of all the types of insurance normally required for a business of this nature.

- Auto and truck
- Fire
- Liability
- Workers Comp
- \_\_\_\_\_
- \_\_\_\_\_

Copies of the respective certificates of insurance are attached. State any exceptions:

\_\_\_\_\_

**D. Employee Information**

Current number of employees

\_\_\_\_\_

Gross monthly payroll:

Officers, directors, and principals

\_\_\_\_\_

Other employees

\_\_\_\_\_

All post-petition payroll obligations including payroll taxes are current.

Exceptions: \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

**ALL QUESTIONS ON THE DEBTOR-IN-POSSESSION REPORT MUST BE ANSWERED**

<b>CASE NAME:</b>
<b>CASE NUMBER:</b>
<b>JUDGE:</b>

**ACCRUAL BASIS**

02/13/95

**UNITED STATES BANKRUPTCY COURT**

**DISTRICT OF** \_\_\_\_\_

**DIVISION**

**MONTHLY OPERATING REPORT**

**MONTH ENDING:** \_\_\_\_\_, \_\_\_\_\_

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THE FOLLOWING MONTHLY OPERATING REPORT (ACCRUAL BASIS-1 THROUGH ACCRUAL BASIS-6) AND THE ACCOMPANYING ATTACHMENTS AND, TO THE BEST OF MY KNOWLEDGE, THESE DOCUMENTS ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF THE PREPARER (OTHER THAN RESPONSIBLE PARTY): IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

**RESPONSIBLE PARTY:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF RESPONSIBLE PARTY

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF RESPONSIBLE PARTY

\_\_\_\_\_  
DATE

**PREPARER:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF PREPARER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF PREPARER

\_\_\_\_\_  
DATE

CASE NAME:
CASE NUMBER:

ACCRUAL BASIS-1

02/13/95

**COMPARATIVE BALANCE SHEET**

ASSETS	SCHEDULE AMOUNT	MONTH	MONTH	MONTH
1. UNRESTRICTED CASH				
2. RESTRICTED CASH				
3. TOTAL CASH				
4. ACCOUNTS RECEIVABLE (NET)				
5. INVENTORY				
6. NOTES RECEIVABLE				
7. PREPAID EXPENSES				
8. OTHER (ATTACH LIST)				
9. TOTAL CURRENT ASSETS				
10. PROPERTY, PLANT & EQUIPMENT				
11. LESS: ACCUMULATED DEPRECIATION / DEPLETION				
12. NET PROPERTY, PLANT & EQUIPMENT				
13. DUE FROM INSIDERS				
14. OTHER ASSETS - NET OF AMORTIZATION (ATTACH LIST)				
15. OTHER (ATTACH LIST)				
16. TOTAL ASSETS				
<b>POSTPETITION LIABILITIES</b>				
17. ACCOUNTS PAYABLE				
18. TAXES PAYABLE				
19. NOTES PAYABLE				
20. PROFESSIONAL FEES				
21. SECURED DEBT				
22. OTHER (ATTACH LIST)				
23. TOTAL POSTPETITION LIABILITIES				
<b>PREPETITION LIABILITIES</b>				
24. SECURED DEBT				
25. PRIORITY DEBT				
26. UNSECURED DEBT				
27. OTHER (ATTACH LIST)				
28. TOTAL PREPETITION LIABILITIES				
29. TOTAL LIABILITIES				
<b>EQUITY</b>				
30. PREPETITION OWNERS' EQUITY				
31. POSTPETITION CUMULATIVE PROFIT OR (LOSS)				
32. DIRECT CHARGES TO EQUITY (ATTACH EXPLANATION)				
33. TOTAL EQUITY				
34. TOTAL LIABILITIES & OWNERS' EQUITY				

CASE NAME:
CASE NUMBER:

ACCRUAL BASIS-2

02/13/95

<b>INCOME STATEMENT</b>				
	MONTH	MONTH	MONTH	QUARTER TOTAL
<b>REVENUES</b>				
1. GROSS REVENUES				
2. LESS: RETURNS & DISCOUNTS				
3. NET REVENUE	0	0	0	
<b>COST OF GOODS SOLD</b>				
4. MATERIAL				
5. DIRECT LABOR				
6. DIRECT OVERHEAD				
7. TOTAL COST OF GOODS SOLD	0	0	0	
8. GROSS PROFIT	0	0	0	
<b>OPERATING EXPENSES</b>				
9. OFFICER / INSIDER COMPENSATION				
10. SELLING & MARKETING				
11. GENERAL & ADMINISTRATIVE				
12. RENT & LEASE				
13. OTHER (ATTACH LIST)				
14. TOTAL OPERATING EXPENSES	0	0	0	
15. INCOME BEFORE NON-OPERATING INCOME & EXPENSE	0	0	0	
<b>OTHER INCOME &amp; EXPENSES</b>				
16. NON-OPERATING INCOME (ATT. LIST)				
17. NON-OPERATING EXPENSE (ATT. LIST)				
18. INTEREST EXPENSE				
19. DEPRECIATION / DEPLETION				
20. AMORTIZATION				
21. OTHER (ATTACH LIST)				
22. NET OTHER INCOME & EXPENSES	0	0	0	
<b>REORGANIZATION EXPENSES</b>				
23. PROFESSIONAL FEES				
24. U.S. TRUSTEE FEES				
25. OTHER (ATTACH LIST)				
26. TOTAL REORGANIZATION EXPEN	0	0	0	
27. INCOME TAX				
28. NET PROFIT (LOSS)	0	0	0	

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-3**

02/13/95

<b>CASH RECEIPTS AND DISBURSEMENTS</b>	<b>MONTH</b>	<b>MONTH</b>	<b>MONTH</b>	<b>QUARTER TOTAL</b>
1. CASH - BEGINNING OF MONTH				
<b>RECEIPTS FROM OPERATIONS</b>				
2. CASH SALES				
<b>COLLECTION OF ACCOUNTS RECEIVABLE</b>				
3. PREPETITION				
4. POSTPETITION				
5. TOTAL OPERATING RECEIPTS				
<b>NON - OPERATING RECEIPTS</b>				
6. LOANS & ADVANCES (ATTACH LIST)				
7. SALE OF ASSETS				
8. OTHER (ATTACH LIST)				
9. TOTAL NON-OPERATING RECEIPTS				
10. TOTAL RECEIPTS				
11. TOTAL CASH AVAILABLE				
<b>OPERATING DISBURSEMENTS</b>				
12. NET PAYROLL				
13. PAYROLL TAXES PAID				
14. SALES, USE & OTHER TAXES PAID				
15. SECURED / RENTAL / LEASES				
16. UTILITIES				
17. INSURANCE				
18. INVENTORY PURCHASES				
19. VEHICLE EXPENSES				
20. TRAVEL				
21. ENTERTAINMENT				
22. REPAIRS & MAINTENANCE				
23. SUPPLIES				
24. ADVERTISING				
25. OTHER (ATTACH LIST)				
26. TOTAL OPERATING DISBURSEMENTS				
<b>REORGANIZATION EXPENSES</b>				
27. PROFESSIONAL FEES				
28. U.S. TRUSTEE FEES				
29. OTHER (ATTACH LIST)				
30. TOTAL REORGANIZATION EXPENSES				
31. TOTAL DISBURSEMENTS				
32. NET CASH FLOW				
33. CASH - END OF MONTH				

CASE NAME:
CASE NUMBER:

**ACCRUAL BASIS-4**

02/13/95

ACCOUNTS RECEIVABLE AGING	SCHEDULE AMOUNT	MONTH	MONTH	MONTH
1. 0-30				
2. 31-60				
3. 61-90				
4. 91+				
5. TOTAL ACCOUNTS RECEIVABLE				
6. AMOUNT CONSIDERED UNCOLLECTIBLE				
7. ACCOUNTS RECEIVABLE (NET)				

**AGING OF POSTPETITION TAXES AND PAYABLE MONTH:** \_\_\_\_\_

TAXES PAYABLE	0-30 DAYS	31-60 DAYS	61-90 DAYS	91+ DAYS	TOTAL
1. FEDERAL					
2. STATE					
3. LOCAL					
4. OTHER (ATTACH LIST)					
5. TOTAL TAXES PAYABLE					
6. ACCOUNTS PAYABLE					

**STATUS OF POSTPETITION TAXES MONTH:** \_\_\_\_\_

	BEGINNING TAX LIABILITY*	AMOUNT WITHHELD AND OR ACCRUED	AMOUNT PAID	ENDING TAX LIABILITY
<b>FEDERAL</b>				
1. WITHHOLDING**				
2. FICA-EMPLOYEE**				
3. FICA-EMPLOYER**				
4. UNEMPLOYMENT				
5. INCOME				
6. OTHER (ATTACH LIST)				
7. TOTAL FEDERAL TAXES				
<b>STATE AND LOCAL</b>				
8. WITHHOLDING				
9. SALES				
10. EXCISE				
11. UNEMPLOYMENT				
12. REAL PROPERTY				
13. PERSONAL PROPERTY				
14. OTHER (ATTACH LIST)				
15. TOTAL STATE & LOCAL				
16. TOTAL TAXES				

\* The beginning tax liability should represent the liability from the prior month or, if this is the first operating report, the amount should be zero.  
 \*\* Attach photocopies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or deposit.

CASE NAME:
CASE NUMBER:

ACCRUAL BASIS-5  
02/13/95

The debtor in possession must complete the reconciliation below for each bank account, including all general, payroll and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, government obligations, etc. Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: \_\_\_\_\_

BANK RECONCILIATIONS			
	Account #1	Account #2	Account #3
A. BANK:			
B. ACCOUNT NUMBER:			
C. PURPOSE (TYPE):			
1. BALANCE PER BANK STATEMENT			
2. ADD: TOTAL DEPOSITS NOT CREDITED			
3. SUBTRACT: OUTSTANDING CHECKS			
4. OTHER RECONCILING ITEMS			
5. MONTH END BALANCE PER BOOKS			
6. NUMBER OF LAST CHECK WRITTEN			
			TOTAL

INVESTMENT ACCOUNTS				
BANK, ACCOUNT NAME & NUMBER	DATE OF PURCHASE	TYPE OF INSTRUMENT	PURCHASE PRICE	CURRENT VALUE
7.				
8.				
9.				
10.				
11. TOTAL INVESTMENTS				

CASH	
12. CURRENCY ON HAND	
13. TOTAL CASH - END OF MONTH	

CASE NAME:
CASE NUMBER:

ACCRUAL BASIS-6  
02/13/95

MONTH: \_\_\_\_\_

**PAYMENTS TO INSIDERS AND PROFESSIONALS**

OF THE TOTAL DISBURSEMENTS SHOWN FOR THE MONTH, LIST THE AMOUNT PAID TO INSIDERS (AS DEFINED IN SECTION 101 (31) (A)-(F) OF THE U.S. BANKRUPTCY CODE) AND TO PROFESSIONALS. ALSO, FOR PAYMENTS TO INSIDERS, IDENTIFY THE TYPE OF COMPENSATION PAID (e.g. SALARY, BONUS, COMMISSIONS, INSURANCE, HOUSING ALLOWANCE, TRAVEL, CAR ALLOWANCE, ETC.). ATTACH ADDITIONAL SHEETS IF NECESSARY.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
1.			
2.			
3.			
4.			
5.			
6. TOTAL PAYMENTS TO INSIDERS			

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID *
1.					
2.					
3.					
4.					
5.					
6. TOTAL PAYMENTS TO PROFESSIONALS					

\* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

**POSTPETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS**

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENTS DUE	AMOUNTS PAID DURING MONTH	TOTAL UNPAID POSTPETITION
1.			
2.			
3.			
4.			
5.			
6. TOTAL			

CASE NAME: \_\_\_\_\_  
CASE NUMBER: \_\_\_\_\_

ACCRUAL BASIS-7  
02 13 95

MONTH: \_\_\_\_\_

**QUESTIONNAIRE**

	YES	NO
1. HAVE ANY ASSETS BEEN SOLD OR TRANSFERRED OUTSIDE THE NORMAL COURSE OF BUSINESS THIS REPORTING PERIOD?		
2. HAVE ANY FUNDS BEEN DISBURSED FROM ANY ACCOUNT OTHER THAN A DEBTOR IN POSSESSION ACCOUNT?		
3. ARE ANY POSTPETITION RECEIVABLES (ACCOUNTS, NOTES, OR LOANS) DUE FROM RELATED PARTIES?		
4. HAVE ANY PAYMENTS BEEN MADE ON PREPETITION LIABILITIES THIS REPORTING PERIOD?		
5. HAVE ANY POSTPETITION LOANS BEEN RECEIVED BY THE DEBTOR FROM ANY PARTY?		
6. ARE ANY POSTPETITION PAYROLL TAXES PAST DUE?		
7. ARE ANY POSTPETITION STATE OR FEDERAL INCOME TAXES PAST DUE?		
8. ARE ANY POSTPETITION REAL ESTATE TAXES PAST DUE?		
9. ARE ANY OTHER POSTPETITION TAXES PAST DUE?		
10. ARE ANY AMOUNTS OWED TO POSTPETITION CREDITORS DELINQUENT?		
11. HAVE ANY PREPETITION TAXES BEEN PAID DURING THE REPORTING PERIOD?		
12. ARE ANY WAGE PAYMENTS PAST DUE?		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "YES," PROVIDE A DETAILED EXPLANATION OF EACH ITEM. ATTACH ADDITIONAL SHEETS IF NECESSARY.

**INSURANCE**

	YES	NO
1. ARE WORKER'S COMPENSATION, GENERAL LIABILITY AND OTHER NECESSARY INSURANCE COVERAGES IN EFFECT?		
2. ARE ALL PREMIUM PAYMENTS PAID CURRENT?		
3. PLEASE ITEMIZE POLICIES BELOW.		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "NO," OR IF ANY POLICIES HAVE BEEN CANCELLED OR NOT RENEWED DURING THIS REPORTING PERIOD, PROVIDE AN EXPLANATION BELOW. ATTACH ADDITIONAL SHEETS IF NECESSARY.

**INSTALLMENT PAYMENTS**

TYPE OF POLICY	CARRIER	PERIOD COVERED	PAYMENT AMOUNT & FREQUENCY

CASE NAME:
CASE NUMBER:
JUDGE:

CASH BASIS  
02/13/95

UNITED STATES BANKRUPTCY COURT  
\_\_\_\_\_  
DISTRICT OF \_\_\_\_\_  
\_\_\_\_\_  
DIVISION  
MONTHLY OPERATING REPORT  
MONTH ENDING: \_\_\_\_\_, 2 \_\_\_\_\_

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THE FOLLOWING MONTHLY OPERATING REPORT (CASH BASIS-1 THROUGH CASH BASIS-6) AND THE ACCOMPANYING ATTACHMENTS AND, TO THE BEST OF MY KNOWLEDGE, THESE DOCUMENTS ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF THE PREPARER (OTHER THAN RESPONSIBLE PARTY): IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

**RESPONSIBLE PARTY:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF RESPONSIBLE PARTY

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF RESPONSIBLE PARTY

\_\_\_\_\_  
DATE

**PREPARER:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF PREPARER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF PREPARER

\_\_\_\_\_  
DATE

CASE NAME:
CASE NUMBER:

CASH BASIS-1  
02/13/95

CASH RECEIPTS AND DISBURSEMENTS	MONTH	MONTH	MONTH	QUARTER
				TOTAL
1. CASH - BEGINNING OF MONTH				
<b>RECEIPTS</b>				
2. CASH SALES				
3. ACCOUNTS RECEIVABLE COLLECTIONS				
4. LOANS & ADVANCES				
5. SALE OF ASSETS				
6. LEASE & RENTAL INCOME				
7. WAGES				
8. OTHER (ATTACH LIST)				
9. TOTAL RECEIPTS				
<b>DISBURSEMENTS</b>				
10. NET PAYROLL				
11. PAYROLL TAXES PAID				
12. SALES, USE & OTHER TAXES PAID				
13. INVENTORY PURCHASES				
14. MORTGAGE PAYMENTS				
15. OTHER SECURED NOTE PAYMENTS				
16. RENTAL & LEASE PAYMENTS				
17. UTILITIES				
18. INSURANCE				
19. VEHICLE EXPENSES				
20. TRAVEL				
21. ENTERTAINMENT				
22. REPAIRS & MAINTENANCE				
23. SUPPLIES				
24. ADVERTISING				
25. HOUSEHOLD EXPENSES				
26. CHARITABLE CONTRIBUTIONS				
27. GIFTS				
28. OTHER (ATTACH LIST)				
29. TOTAL ORDINARY DISBURSEMENTS				
<b>REORGANIZATION EXPENSES</b>				
30. PROFESSIONAL FEES				
31. U.S. TRUSTEE FEES				
32. OTHER (ATTACH LIST)				
33. TOTAL REORGANIZATION EXPENSES				
34. TOTAL DISBURSEMENTS				
35. NET CASH FLOW				
36. CASH - END OF MONTH				



CASE NAME:
CASE NUMBER:

**CASH BASIS-2**

02/13/95

The debtor in possession must complete the reconciliation below for each bank account, including all general, payroll and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, government obligations, etc. Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: \_\_\_\_\_

BANK RECONCILIATIONS				
	Account #1	Account #2	Account #3	
A. BANK:				TOTAL
B. ACCOUNT NUMBER:				
C. PURPOSE (TYPE):				
1. BALANCE PER BANK STATEMENT				
2. ADD: TOTAL DEPOSITS NOT CREDITED				
3. SUBTRACT: OUTSTANDING CHECKS				
4. OTHER RECONCILING ITEMS				
5. MONTH END BALANCE PER BOOKS				
6. NUMBER OF LAST CHECK WRITTEN				

INVESTMENT ACCOUNTS				
BANK, ACCOUNT NAME & NUM	DATE OF PURCHASE	TYPE OF INSTRUMENT	PURCHASE PRICE	CURRENT VALUE
7.				
8.				
9.				
10.				
11. TOTAL INVESTMENTS				

CASH	
12. CURRENCY ON HAND	
13. TOTAL CASH - END OF MONTH	

CASE NAME:  
CASE NUMBER:

CASH BASIS-3  
02/13/95

**ASSETS OF THE ESTATE**

SCHEDULE "A" REAL PROPERTY	SCHEDULE AMOUNT *	MONTH	MONTH	MONTH
1.				
2.				
3.				
4. OTHER (ATTACH LIST)				
5. TOTAL REAL PROPERTY ASSETS				
<b>SCHEDULE "B" PERSONAL PROPERTY</b>				
1. CASH ON HAND				
2. CHECKING, SAVINGS, ETC.				
3. SECURITY DEPOSITS				
4. HOUSEHOLD GOODS				
5. BOOKS, PICTURES, ART				
6. WEARING APPAREL				
7. FURS AND JEWELRY				
8. FIREARMS & SPORTS EQUIPMENT				
9. INSURANCE POLICIES				
10. ANNUITIES				
11. RETIREMENT & PROFIT SHARING				
12. STOCKS				
13. PARTNERSHIPS & JOINT VENTURES				
14. GOVERNMENT & CORPORATE BONDS				
15. ACCOUNTS RECEIVABLE				
16. ALIMONY				
17. OTHER LIQUIDATED DEBTS				
18. EQUITABLE INTERESTS				
19. CONTINGENT INTERESTS				
20. OTHER CLAIMS				
21. PATENTS & COPYRIGHTS				
22. LICENSES & FRANCHISES				
23. AUTOS, TRUCKS & OTHER VEHICLES				
24. BOATS & MOTORS				
25. AIRCRAFT				
26. OFFICE EQUIPMENT				
27. MACHINERY, FIXTURES & EQUIPMENT				
28. INVENTORY				
29. ANIMALS				
30. CROPS				
31. FARMING EQUIPMENT				
32. FARM SUPPLIES				
33. OTHER (ATTACH LIST)				
34. TOTAL PERSONAL PROPERTY ASSETS				
35. TOTAL ASSETS				

\* DATE AMENDED \_\_\_\_\_

CASE NAME:
CASE NUMBER:

CASH BASIS-4  
02/13/95

**LIABILITIES OF THE ESTATE**

MONTH: \_\_\_\_\_

	SCHEDULE AMOUNT	PAYMENTS
1. SECURED		
2. PRIORITY		
3. UNSECURED		
4. OTHER (ATTACH LIST)		
5. TOTAL PREPETITION LIABILITIES		

POSTPETITION LIABILITIES	DATE INCURRED	AMOUNT OWED	DUE DATE	AMOUNT PAST-DUE
1. FEDERAL INCOME TAXES				
2. FICA / MEDICARE				
3. STATE TAXES				
4. REAL ESTATE TAXES				
5. OTHER TAXES (ATTACH LIST)				
6. TOTAL TAXES				

**OTHER POSTPETITION LIABILITIES, INCLUDING TRADE CREDITORS (LIST NAMES OF CREDITORS)**

7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.				
29. (IF ADDITIONAL, ATTACH LIST)				
30. TOTAL OF LINES 7 - 29				
31. TOTAL POSTPETITION LIABILITIES				

CASE NAME:
CASE NUMBER:

**CASH BASIS-5**  
02/13/95

MONTH: \_\_\_\_\_

**PAYMENTS TO INSIDERS AND PROFESSIONALS**

OF THE TOTAL DISBURSEMENTS SHOWN FOR THE MONTH, LIST THE AMOUNT PAID TO INSIDERS (AS DEFINED IN SECTION 101 (31) (A)-(F) OF THE U.S. BANKRUPTCY CODE) AND TO PROFESSIONALS. ALSO, FOR PAYMENTS TO INSIDERS, IDENTIFY THE TYPE OF COMPENSATION PAID (e.g. SALARY, BONUS, COMMISSIONS, INSURANCE, HOUSING ALLOWANCE, TRAVEL, CAR ALLOWANCE, ETC.). ATTACH ADDITIONAL SHEETS IF NECESSARY.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
1.			
2.			
3.			
4.			
5.			
6. TOTAL PAYMENTS TO INSIDERS			

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID *
1.					
2.					
3.					
4.					
5.					
6. TOTAL PAYMENTS TO PROFESSIONALS					

\* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

**POSTPETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS**

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENTS DUE	AMOUNTS PAID DURING MONTH	TOTAL UNPAID POSTPETITION
1.			
2.			
3.			
4.			
5.			
6. TOTAL			

CASE NAME:
CASE NUMBER:

CASH BASIS-6

02/13/95

MONTH: \_\_\_\_\_

**QUESTIONNAIRE**

	YES	NO
1. HAVE ANY ASSETS BEEN SOLD OR TRANSFERRED OUTSIDE THE NORMAL COURSE OF BUSINESS THIS REPORTING PERIOD?		
2. HAVE ANY FUNDS BEEN DISBURSED FROM ANY ACCOUNT OTHER THAN A DEBTOR IN POSSESSION ACCOUNT?		
3. ARE ANY POSTPETITION RECEIVABLES (ACCOUNTS, NOTES, OR LOANS) DUE FROM RELATED PARTIES?		
4. HAVE ANY PAYMENTS BEEN MADE ON PREPETITION LIABILITIES THIS REPORTING PERIOD?		
5. HAVE ANY POSTPETITION LOANS BEEN RECEIVED BY THE DEBTOR FROM ANY PARTY?		
6. ARE ANY POSTPETITION PAYROLL TAXES PAST DUE?		
7. ARE ANY POSTPETITION STATE OR FEDERAL INCOME TAXES PAST DUE?		
8. ARE ANY POSTPETITION REAL ESTATE TAXES PAST DUE?		
9. ARE ANY OTHER POSTPETITION TAXES PAST DUE?		
10. ARE ANY AMOUNTS OWED TO POSTPETITION CREDITORS DELINQUENT?		
11. HAVE ANY PREPETITION TAXES BEEN PAID DURING THE REPORTING PERIOD?		
12. ARE ANY WAGE PAYMENTS PAST DUE?		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "YES," PROVIDE A DETAILED EXPLANATION OF EACH ITEM. ATTACH ADDITIONAL SHEETS IF NECESSARY.

**INSURANCE**

	YES	NO
1. ARE WORKER'S COMPENSATION, GENERAL LIABILITY AND OTHER NECESSARY INSURANCE COVERAGES IN EFFECT?		
2. ARE ALL PREMIUM PAYMENTS PAID CURRENT?		
3. PLEASE ITEMIZE POLICIES BELOW.		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "NO," OR IF ANY POLICIES HAVE BEE CANCELLED OR NOT RENEWED DURING THIS REPORTING PERIOD, PROVIDE AN EXPLANATION BELOW. ATTACH ADDITIONAL SHEETS IF NECESSARY.

INSTALLMENT PAYMENTS			
TYPE OF POLICY	CARRIER	PERIOD COVERED	PAYMENT AMOUNT & FREQUENCY

<b>CASE NAME:</b>
<b>CASE NUMBER:</b>
<b>JUDGE:</b>

**INDIVIDUAL**

26-Jan-06

**UNITED STATES BANKRUPTCY COURT**

**EASTERN DISTRICT OF VIRGINIA**

**RICHMOND DIVISION**

**MONTHLY OPERATING REPORT**

**MONTH ENDING: \_\_\_\_\_, 2\_\_\_\_**

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THE FOLLOWING MONTHLY OPERATING REPORT (INDIVIDUAL-1 THROUGH INDIVIDUAL-3) AND THE ACCOMPANYING ATTACHMENTS AND, TO THE BEST OF MY KNOWLEDGE, THESE DOCUMENTS ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF THE PREPARER (OTHER THAN RESPONSIBLE PARTY): IS BASED ON ALL INFORMATION OF WHICH PREPARER HAS ANY KNOWLEDGE.

**RESPONSIBLE PARTY:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF RESPONSIBLE PARTY

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF RESPONSIBLE PARTY

\_\_\_\_\_  
DATE

**PREPARER:**

\_\_\_\_\_  
ORIGINAL SIGNATURE OF PREPARER

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PRINTED NAME OF PREPARER

\_\_\_\_\_  
DATE

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

**INDIVIDUAL-1**

26-Jan-06

In Re: Case Name \_\_\_\_\_, Chapter 11  
Case Number \_\_\_\_\_

**MONTHLY OPERATING REPORT  
INCOME STATEMENT**

**(Non-Business Debtor, Cash Basis)**  
**(All figures refer to post-petition transactions)**

	Current Month
<b>Income</b>	
Salary, Wages, etc.	
Interest, dividends, investments	
Business income (Rents, Royalties, Sale of Assets, etc.)	
Other:	
<b>(A) Total Income</b>	<b>0</b>
<b>Expenses</b>	
Automobile Expenses	
Car payment	
Auto Insurance	
Housing	
Mortgage payment	
Insurance	
Real estate tax	
Rent	
Utilities	
Insurance (Other)	
Interest	
Bank Fees	
Other Secured Notes	
Alimony/Support	
Entertainment	
Medical	
Food	
Charitable Contributions	
Gifts	
Personal Living Expenses	
Professional Fees (Attorney, Acct., etc.)	
US Trustee Fees	
Taxes (Other)	
<b>(B) Total Expenses</b>	<b>0</b>
<b>(C) Cash Flow (C=A-B)</b>	<b>0</b>
<b>(D) Cash forward from prior month</b>	
<b>(E) Ending Cash Balance (E=D+C)</b>	<b>0</b>
<b>(F) Balance per Bank Statement(s)</b>	
<b>(G) Less Outstanding Checks</b>	
<b>(H) Add Deposits in Transit</b>	
<b>(I) Reconciled Bank Balance (I=(F-G)+H)</b>	<b>0</b>

*(Note Ending Cash Balance (E) and Reconciled Cash Balance (I) should equal)*

CASE NAME:  
CASE NUMBER:

INDIVIDUAL-2

26-Jan-06

ASSETS OF THE ESTATE		
SCHEDULE "A" REAL PROPERTY	SCHEDULE AMOUNT *	MONTH
1.		
2.		
3.		
4. OTHER (ATTACH LIST)		
5. TOTAL REAL PROPERTY ASSETS		
SCHEDULE "B" PERSONAL PROPERTY		
1. CASH ON HAND		
2. CHECKING, SAVINGS, ETC.		
3. SECURITY DEPOSITS		
4. HOUSEHOLD GOODS		
5. BOOKS, PICTURES, ART		
6. WEARING APPAREL		
7. FURS AND JEWELRY		
8. FIREARMS & SPORTS EQUIPMENT		
9. INSURANCE POLICIES		
10. ANNUITIES		
11. RETIREMENT & PROFIT SHARING		
12. STOCKS		
13. PARTNERSHIPS & JOINT VENTURES		
14. GOVERNMENT & CORPORATE BONDS		
15. ACCOUNTS RECEIVABLE		
16. ALIMONY		
17. OTHER LIQUIDATED DEBTS		
18. EQUITABLE INTERESTS		
19. CONTINGENT INTERESTS		
20. OTHER CLAIMS		
21. PATENTS & COPYRIGHTS		
22. LICENSES & FRANCHISES		
23. AUTOS, TRUCKS & OTHER VEHICLES		
24. BOATS & MOTORS		
25. AIRCRAFT		
26. OFFICE EQUIPMENT		
27. MACHINERY, FIXTURES & EQUIPMENT		
28. INVENTORY		
29. ANIMALS		
30. CROPS		
31. FARMING EQUIPMENT		
32. FARM SUPPLIES		
33. OTHER (ATTACH LIST)		
34. TOTAL PERSONAL PROPERTY ASSETS		
35. TOTAL ASSETS		

\* DATE AMENDED \_\_\_\_\_

CASE NAME:
CASE NUMBER:

**INDIVIDUAL-3**

26 Jan-06

MONTH: \_\_\_\_\_

**QUESTIONNAIRE**

	YES	NO
1. HAVE ANY ASSETS BEEN SOLD OR TRANSFERRED OUTSIDE THE NORMAL COURSE OF BUSINESS THIS REPORTING PERIOD?		
2. HAVE ANY FUNDS BEEN DISBURSED FROM ANY ACCOUNT OTHER THAN A DEBTOR IN POSSESSION ACCOUNT?		
3. ARE ANY POSTPETITION RECEIVABLES (ACCOUNTS, NOTES, OR LOANS) DUE FROM RELATED PARTIES?		
4. HAVE ANY PAYMENTS BEEN MADE ON PREPETITION LIABILITIES THIS REPORTING PERIOD?		
5. HAVE ANY POSTPETITION LOANS BEEN RECEIVED BY THE DEBTOR FROM ANY PARTY?		
6. ARE ANY POSTPETITION PAYROLL TAXES PAST DUE?		
7. ARE ANY POSTPETITION STATE OR FEDERAL INCOME TAXES PAST DUE?		
8. ARE ANY POSTPETITION REAL ESTATE TAXES PAST DUE?		
9. ARE ANY OTHER POSTPETITION TAXES PAST DUE?		
10. ARE ANY AMOUNTS OWED TO POSTPETITION CREDITORS DELINQUENT?		
11. HAVE ANY PREPETITION TAXES BEEN PAID DURING THE REPORTING PERIOD?		
12. ARE ANY WAGE PAYMENTS PAST DUE?		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "YES," PROVIDE A DETAILED EXPLANATION OF EACH ITEM. ATTACH ADDITIONAL SHEETS IF NECESSARY.

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**INSURANCE**

	YES	NO
1. ARE WORKER'S COMPENSATION, GENERAL LIABILITY AND OTHER NECESSARY INSURANCE COVERAGES IN EFFECT?		
2. ARE ALL PREMIUM PAYMENTS PAID CURRENT?		
3. PLEASE ITEMIZE POLICIES BELOW.		

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS "NO," OR IF ANY POLICIES HAVE BEE CANCELLED OR NOT RENEWED DURING THIS REPORTING PERIOD, PROVIDE AN EXPLANATION BELOW. ATTACH ADDITIONAL SHEETS IF NECESSARY.

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INSTALLMENT PAYMENTS			
TYPE OF POLICY	CARRIER	PERIOD COVERED	PAYMENT AMOUNT & FREQUENCY

Fill in this information to identify the case:

Debtor Name \_\_\_\_\_

United States Bankruptcy Court for the: \_\_\_\_\_ District of \_\_\_\_\_

Case number: \_\_\_\_\_

Check if this is an amended filing

## Official Form 425C

### Monthly Operating Report for Small Business Under Chapter 11

12/17

Month: \_\_\_\_\_

Date report filed: \_\_\_\_\_

MM / DD / YYYY

Line of business: \_\_\_\_\_

NAISC code: \_\_\_\_\_

In accordance with title 28, section 1746, of the United States Code, I declare under penalty of perjury that I have examined the following small business monthly operating report and the accompanying attachments and, to the best of my knowledge, these documents are true, correct, and complete.

Responsible party: \_\_\_\_\_

Original signature of responsible party \_\_\_\_\_

Printed name of responsible party \_\_\_\_\_

#### 1. Questionnaire

Answer all questions on behalf of the debtor for the period covered by this report, unless otherwise indicated.

	Yes	No	N/A
<b>If you answer No to any of the questions in lines 1-9, attach an explanation and label it Exhibit A.</b>			
1. Did the business operate during the entire reporting period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you plan to continue to operate the business next month?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Have you paid all of your bills on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Did you pay your employees on time?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Have you deposited all the receipts for your business into debtor in possession (DIP) accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Have you timely filed your tax returns and paid all of your taxes?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Have you timely filed all other required government filings?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Are you current on your quarterly fee payments to the U.S. Trustee or Bankruptcy Administrator?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Have you timely paid all of your insurance premiums?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>If you answer Yes to any of the questions in lines 10-18, attach an explanation and label it Exhibit B.</b>			
10. Do you have any bank accounts open other than the DIP accounts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Have you sold any assets other than inventory?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Have you sold or transferred any assets or provided services to anyone related to the DIP in any way?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. Did any insurance company cancel your policy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. Did you have any unusual or significant unanticipated expenses?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. Have you borrowed money from anyone or has anyone made any payments on your behalf?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. Has anyone made an investment in your business?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Debtor Name \_\_\_\_\_

Case number \_\_\_\_\_

17. Have you paid any bills you owed before you filed bankruptcy?
18. Have you allowed any checks to clear the bank that were issued before you filed bankruptcy?

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## 2. Summary of Cash Activity for All Accounts

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**19. Total opening balance of all accounts**

\$ \_\_\_\_\_

This amount must equal what you reported as the cash on hand at the end of the month in the previous month. If this is your first report, report the total cash on hand as of the date of the filing of this case.

**20. Total cash receipts**

Attach a listing of all cash received for the month and label it *Exhibit C*. Include all cash received even if you have not deposited it at the bank, collections on receivables, credit card deposits, cash received from other parties, or loans, gifts, or payments made by other parties on your behalf. Do not attach bank statements in lieu of *Exhibit C*.

Report the total from *Exhibit C* here.

\$ \_\_\_\_\_

**21. Total cash disbursements**

Attach a listing of all payments you made in the month and label it *Exhibit D*. List the date paid, payee, purpose, and amount. Include all cash payments, debit card transactions, checks issued even if they have not cleared the bank, outstanding checks issued before the bankruptcy was filed that were allowed to clear this month, and payments made by other parties on your behalf. Do not attach bank statements in lieu of *Exhibit D*.

Report the total from *Exhibit D* here.

- \$ \_\_\_\_\_

**22. Net cash flow**

Subtract line 21 from line 20 and report the result here.

This amount may be different from what you may have calculated as *net profit*.

+ \$ \_\_\_\_\_

**23. Cash on hand at the end of the month**

Add line 22 + line 19. Report the result here.

Report this figure as the *cash on hand at the beginning of the month* on your next operating report.

This amount may not match your bank account balance because you may have outstanding checks that have not cleared the bank or deposits in transit.

= \$ \_\_\_\_\_

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## 3. Unpaid Bills

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Attach a list of all debts (including taxes) which you have incurred since the date you filed bankruptcy but have not paid. Label it *Exhibit E*. Include the date the debt was incurred, who is owed the money, the purpose of the debt, and when the debt is due. Report the total from *Exhibit E* here.

**24. Total payables**

(*Exhibit E*)

\$ \_\_\_\_\_

**4. Money Owed to You**

Attach a list of all amounts owed to you by your customers for work you have done or merchandise you have sold. Include amounts owed to you both before, and after you filed bankruptcy. Label it *Exhibit F*. Identify who owes you money, how much is owed, and when payment is due. Report the total from *Exhibit F* here.

25. Total receivables \$ \_\_\_\_\_  
 (Exhibit F)

**5. Employees**

26. What was the number of employees when the case was filed? \_\_\_\_\_  
 27. What is the number of employees as of the date of this monthly report? \_\_\_\_\_

**6. Professional Fees**

28. How much have you paid this month in professional fees related to this bankruptcy case? \$ \_\_\_\_\_  
 29. How much have you paid in professional fees related to this bankruptcy case since the case was filed? \$ \_\_\_\_\_  
 30. How much have you paid this month in other professional fees? \$ \_\_\_\_\_  
 31. How much have you paid in total other professional fees since filing the case? \$ \_\_\_\_\_

**7. Projections**

Compare your actual cash receipts and disbursements to what you projected in the previous month. Projected figures in the first month should match those provided at the initial debtor interview, if any.

	<i>Column A</i>	—	<i>Column B</i>	=	<i>Column C</i>
	<b>Projected</b>		<b>Actual</b>		<b>Difference</b>
	Copy lines 35-37 from the previous month's report.		Copy lines 20-22 of this report.		Subtract Column B from Column A.
32. Cash receipts	\$ _____		\$ _____	=	\$ _____
33. Cash disbursements	\$ _____		\$ _____	=	\$ _____
34. Net cash flow	\$ _____		\$ _____	=	\$ _____
35. Total projected cash receipts for the next month:					\$ _____
36. Total projected cash disbursements for the next month:					- \$ _____
37. Total projected net cash flow for the next month:					= \$ _____

Debtor Name \_\_\_\_\_

Case number \_\_\_\_\_

## 8. Additional Information

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If available, check the box to the left and attach copies of the following documents.

- 38. Bank statements for each open account (redact all but the last 4 digits of account numbers).
- 39. Bank reconciliation reports for each account.
- 40. Financial reports such as an income statement (profit & loss) and/or balance sheet.
- 41. Budget, projection, or forecast reports.
- 42. Project, job costing, or work-in-progress reports.

Case Name: \_\_\_\_\_

Case Number: \_\_\_\_\_

Date Case Filed: \_\_\_\_\_

CHAPTER 11 DEBTOR PROJECTIONS

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6
Beginning Cash						

INCOME

Cash Sales						
Accounts Rec. Collection						
Other Income						
Total Cash Income						

EXPENSES

Rent						
Employee Salaries						
Employee Benefits						
Owner/Officer Salaries						
Owner/Officer Benefits						
Taxes						
Bank Note Payable						
Vehicle Notes Payable						
Vehicle Expenses						
Maintenance						
Insurance						
Inventory						
Supplies						
Utilities						
Other: _____						
Other: _____						
Other: _____						
Other: _____						
Total Expenses						

Net Income/Loss						
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Ending Cash						
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**POST CONFIRMATION QUARTERLY REPORT  
FORM PC-2**

**DEBTOR:** \_\_\_\_\_

**CH. 11 CASE NO:** \_\_\_\_\_ **FOR QUARTER ENDED:** \_\_\_\_\_

**SUMMARY OF DISBURSEMENTS MADE DURING QUARTER:**

- |    |   |    |        |
|----|---|----|--------|
| 1. | CASH BALANCE, BEGINNING OF QUARTER                                  | \$ | _____  |
| 2. | CASH RECEIPTS DURING QUARTER FROM ALL SOURCES                       |    | _____  |
| 3. | CASH DISBURSEMENTS DURING QUARTER, INCLUDING PLAN PAYMENTS (        |    | _____) |
| 4. | CASH BALANCE, END OF QUARTER (OR AS OF REPORT DATE FOR FINAL REPORT | \$ | _____  |

**SUMMARY OF AMOUNTS DISBURSED UNDER PLAN:**

		<u>Paid During Quarter</u>	<u>Total Paid to Date</u>	<u>Total Pyts. Projected Under Plan</u>
1.	<b>ADMINISTRATIVE EXPENSES</b>			
	Plan Trustee Compensation	\$ _____	\$ _____	_____
	Plan Trustee Expense	_____	_____	_____
	Attorney Fees - Trustee	_____	_____	_____
	Attorney Fees - Debtor	_____	_____	_____
	Other Professionals	_____	_____	_____
	Other Administrative Expenses	_____	_____	_____
	<b>TOTAL ADMINISTRATIVE EXPENSES</b>	\$ <u>0</u>	\$ <u>0</u>	<u>0</u>
2.	<b>SECURED CREDITORS</b>	\$ _____	_____	_____
3.	<b>PRIORITY CREDITORS</b>	\$ _____	_____	_____
4.	<b>UNSECURED CREDITORS</b>	\$ _____	_____	_____
5.	<b>EQUITY SECURITY HOLDERS</b>	\$ _____	_____	_____
6.	Attach additional sheets as necessary	\$ _____	_____	_____
	<b>TOTAL PLAN PAYMENTS</b>	\$ <u>0</u>	\$ <u>0</u>	<u>0</u>
		<u>Amount</u>	<u>Date</u>	<u>Check No.</u>

**QUARTERLY FEE PAID:** \$ \_\_\_\_\_

**PLAN STATUS:**

Yes No

- |    |  |   |
|----|--|---|
| 1. | Have all payments been made as set forth in the confirmed plan? (If no, attach explanation.) | <input type="checkbox"/> <input type="checkbox"/> |
| 2. | Are all post-confirmation obligations current? (If no, attach explanation.)                  | <input type="checkbox"/> <input type="checkbox"/> |
| 3. | Projected date of application for final decree: _____  |   |

**I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING POST CONFIRMATION QUARTERLY REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.**

**Debtor's Original Signature**

Attach additional sheets as necessary

\_\_\_\_\_  
Reorganized Debtor  
By: \_\_\_\_\_  
\_\_\_\_\_  
Title



**II. Accounts Receivable**

(a) Total amount due the debtor from other entities or individuals on date the case was converted to a chapter 7 case. \$ \_\_\_\_\_

(b) Is the account receivable balance stated above subject to a security interest? \_\_\_\_\_

(c) If so, state the name and address of the secured creditor and the amount unpaid on the date of conversion on the security agreement:

<u>Name and Address of Secured Creditor</u>	<u>Amount Unpaid</u>
_____	_____
_____	_____

(d) Itemize below all accounts receivable due the debtor from other entities or individuals on the date that the case was converted to a chapter 7 case:

<u>Name and address of customer</u>	<u>Kind of obligation</u>	<u>Date of obligation</u>	<u>Amount due debtor</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**III. Accounts Payable**

(a) Total unpaid debts incurred during chapter 11 case. \$ \_\_\_\_\_

(b) Itemize below all unpaid debts incurred during the chapter 11 case including unsecured debts, secured debts, taxes, wages, administrative expenses, etc, but not including any prepetition debts:

<u>Name and Address of unpaid creditors</u>	<u>Kind of debt</u>	<u>Date incurred</u>	<u>Amount unpaid</u>
_____	_____	_____	_____

**III. Accounts Payable continued**

<u>Name and Address of unpaid creditors</u>	<u>Kind of debt</u>	<u>Date incurred</u>	<u>Amount unpaid</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**IV. Date that Matrix of Unpaid Creditors during the Chapter 11 case was filed \_\_\_\_\_**  
 Not later than 14 days after conversion of the case, a schedule of unpaid debts is to be filed. This schedule should be an appropriate matrix for mailing purposes containing the names and address of all unpaid entities since the commencement of the Chapter 11 case.

**V. Original Chapter 11 Assets**

Itemize below the assets of the debtor other than cash or accounts receivable *on the date the petition was filed* that were disposed of during the chapter 11 case or that were retained but had a reduced or increased value on the date of conversion to the chapter 7 case:

<u>Description of asset</u>	<u>Value scheduled in Schedules A and B</u>	<u>If disposed of, explain disposition</u>	<u>If retained, value on date of conversion</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**VI. New Chapter 11 Assets**

Itemize below the assets of the debtor other than cash or accounts receivable that were acquired by the debtor during the chapter 11 case and that were disposed of during chapter 11 case or that were retained as assets on the date of conversion to a chapter 7 case. (Note: For individual debtors, this must include post-petition earnings. See 11 U.S.C. § 1115(a)(2)).

<u>Description of asset</u>	<u>Price paid for asset</u>	<u>If disposed of, explain disposition</u>	<u>If retained, value on date of conversion</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**VII. Executory Contracts and Unexpired Leases**

(a) Rejected: List below the unexpired leases and other executory contracts that were rejected during the chapter 11 case, including the name and address of every other party to each contract, the obligations of each party under the contract and the description and value of property covered by the contract:

(b) New, assumed, or not rejected: List below the unexpired leases and other executory contracts that were assumed or not rejected and the new executor contracts including leases that were entered into during the chapter 11 case, including the name and address of every other party to each contract, the obligations of each party under the contract and the description and value of property covered by the contract:

**VIII. Payments to Insiders during the course of the Chapter 11 pendency**

Name	Amount	Purpose
_____	_____	_____
_____	_____	_____
_____	_____	_____

The Final Report above, consisting of four pages and \_\_\_\_\_ exhibits, has been prepared for or by the undersigned, who declares under penalty of perjury that the statements contained therein are true and correct to the best of my knowledge, information and belief.

Executed on: \_\_\_\_\_ Signed: \_\_\_\_\_  
 Print name: \_\_\_\_\_  
 Title: \_\_\_\_\_

The debtor has reviewed this Final Report, consisting of four pages and \_\_\_\_\_ exhibits and declares under penalty of perjury that the statements contained therein are true and correct to the best of my knowledge, information and belief.

Executed on: \_\_\_\_\_ Debtor  
 Signed: \_\_\_\_\_  
 Print name: \_\_\_\_\_  
 Title: \_\_\_\_\_

Executed on: \_\_\_\_\_ Co-debtor, if applicable  
 Signed: \_\_\_\_\_  
 Print name: \_\_\_\_\_

# NOTICE

DISCLOSURE OF INTENT TO USE TAXPAYER  
IDENTIFICATION NUMBER FOR THE PURPOSE OF  
COLLECTING AND REPORTING DELINQUENT  
QUARTERLY FEES OWED TO THE UNITED STATES TRUSTEE PURSUANT TO  
28 U.S.C. §1930(A)(6)

Please be advised that, pursuant to the Debtor Collection Improvements Act of 1996, Public law 104-134, Title III, §31001(i)(3)(A), 110 Stat. 1321-365, codified at 31 U.S.C. §3701, the United States Trustee intends to use the debtor's Taxpayer Identification Number ("TIN") as reported by the debtor or debtor's counsel in connection with the chapter 11 bankruptcy proceeding for the purpose of collecting and reporting on any delinquent debt, including chapter 11 quarterly fees, that are owed to the United States Trustee.

The United States Trustee will provide the debtor's TIN to the Department of Treasury for its use in attempting to collect overdue debts. Treasury may take the following steps:

- (1) Submit the debt to the Internal Revenue Service Offset Program so that the amount owed may be deducted from any payment made by the federal government to the debtor, including but not limited to tax refunds;
- (2) Report the delinquency to credit reporting agencies;
- (3) Send collection notices to the debtor;
- (4) Engage private collection agencies to collect the debt; and
- (5) Engage the United States Attorney's office to sue for collection.

Collection costs will be added to the total amount of the debt. If the United States is unable to collect the full amount of any debt owed on a debtor's quarterly fee obligation, an I.R.S. Form 1099-C (Cancellation of Debt) will be filed with the Internal Revenue Service as required by law.